App. F. IX-4

1936-37 (C.2)

File No. 110-36

Previous References

Serial Nos. 1

Later References

R.2. 110-36-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. one

Part B for August-36.

SUBJECT.

Report on the state of work in the Railway Audit Office, Mysore - for the quarter ending 30-6-1936.

C.2-110-36-1

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please quote reference to No. 65 /Rys.

COMPTROLLER'S OFFICE, BANGALORE,

Dated the 20th August *1936*.

S. SHAMANNA, Esq., B.A.,
Financial Secretary to the Govt. of Mysore,
Bangalore.

FINANCIAL BRANCH
713
24 AUG 1936

Sir,

I have the honour to forward herewith the report on the State of Work in the Railway Audit Office, Mysore, for the quarter ending 30th June 1936 together with my review thereon.

I have the honour to be,
Sir,
Your most obedient servant,
COMPTROLLER.

MCB.

-bills have not been issued for that month may be noted upon.

Page 3. Items 2 and 3. Why entries have not been made against the items may be explained though from the T.A. Journal for June '36 it is seen Maddur Station was inspected by the Assistant Auditor Mr. V.T. Srinivasan.

Items IV (4) Were no offices inspected by the Gazetted Officers during the month under report?

Item 1 under General Audit. What exactly is the significance of "regular" bills may be explained. Have all bills "due" been received?

Page 4. Item 2. Bills received but not audited and paid during the month.

Is the statement "Nil" correct? Were there no relieving allowance bills pending audit and payment

Item 5.

Item 5. Returns due from the Establishment Section during the month but not sent.

Reason for no entry having been made may be furnished.

Item 6. Disallowance lists issued, replies received and final disposals.

The number Viz. 13 shown against Audit is large. What is the date of receipt of the oldest list received?

Pages 4 & 5. Items 1 to 5. Expenditure Audit (Capital construction).
Items 2,4 and 6. (Capital Open Line).

Dates on which work was completed or returns were received or sent have not been noted. The same may be supplied.

Page 6. Items B & C. Has the labour account under Workshop been reconciled?

Item D. Amount outstanding in the Miscellaneous Advance account on account of private jobs and progress of adjustments.

Amount unadjusted at the end of May 1936 was Rs.459-11-5 which is not carried forward in column 1 to represent opening balance. The omission may be supplied and clear details worked out and noted upon with reference to the oldest items of pending for longer periods than 3 months.

Page 7. Stores Audit. Item 1. Completion of priced ledgers. What actually is meant by "passed to end of 20/6/36 is not clear". The work may be clearly detailed.

Item 4. Reconciliation of old differences in the ledger balances.

An early report on the reconciliation of the balances may be sent up.

Page 9. Item 4. Reconciliation of the adjustments of Revenu transactions with those transferred in exchange accounts.

The work is far behind hand. It should be pulled up.

Item 2 under Books & Budget.

Has not Account Current for Revenue transactions been posted during June 1936?

Page 12. Item 8. Settlement cases.

Remarks as to reasons for pendency should be furnished.

Page 13. Cash and Pay Section. Item 3. Preparation of C.O.' Register.

It should have been prepared on the last working day of the month. Whether it was done or not, may be intimated.

Page 15. Items 3,4 and 5 Number of drafts approved on the penultimate working day etc.

Why no remarks are made against the entries may be explained and the details furnished.

Item 7 (7) Posting correction slips to Codes etc.

No remark is made.

Page 17 Item C under Capital. Expenditure under objection. Want of appropriation Rs.1,55,862/-.

The amount is large. Whether the outlay on the work has involved excess over sanctioned grant for working expenses of the year may be noted.

Item A under Revenue. Expenditure under objection.

Want of estimate. Particulars for Rs.3,582 he under objection may be furnished.

Page 21. Scrutiny of Audit Office Balance Sheet and register of bills recoverable.

The registers should have been scrutinised on th due dates during the month under report.

Page 28. Employment register for menials.

In the report for May 1936 the date of last scrutiny was noted as 15-6-1936 but in the report for June 36 no entry is made. The discrepancy may be set right and the actual detail recorded.

COMPTROLLER.

3/7/36

A.O. 121 and 122

2885 Rys

MYSORE RAILWAYS

CONTROLLER'S OFFICE 41 Rys

MONTHLY REPORT SHOWING THE STATE OF WORK IN THE RAILWAY AUDIT OFFICE AT THE END OF

June 1936.

No. R/88
Encls.

Office of the Auditor,

Mysore, dated 10-7- 1936.

Forwarded with compliments to the Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

M. Venkataji Rao
Auditor Mysore Railways.

WD 270—GBPM—100 books—3-9-1931

MYSORE RAILWAYS.

MONTHLY REPORT SHOWING THE STATE OF WORK IN THE RAILWAY AUDIT OFFICE AT THE END OF June 1936.

ACTUAL DATE OF SUBMISSION 17-7-1936.

No.	Particulars	State of Work	Remarks
	I. TRAFFIC AUDIT.		
1	Approximate Return of Traffic for the month of Period ending 26.6.36	Sent on 26.6.36	
2	Audited Return of Traffic for the month of Apr 36	Sent on 19.6.36	
3	Statement of irregularities in Tickets for the month of May 1936	Statements for May 36 sent on 22/6 and 24/6 (?)	
4	Statement of Missing Tickets for May 36	Nil.	
5	Summary of Telegraph transactions during the month of March 1936 (adjustable by the Government of India Telegraph Department).	Bill sent and accepted by the Accounts Officer and Telegraph Check Officer in his No. Bill 1201 of 16.6.36	(?)
6	Bills issued to Departments—		

Vouchers brought to debit in the Audit Office Balance Sheet Relating to Apr 36.	Bills prepared and issued for Apr 36	Bills accepted by parties for Apr 36	Bills returned unaccepted	Uncleared bills over 3 months old as on 30th Apr 36
No.	No.	No.	No.	No.
–	–	40	106	(x) 27 items

Out of 27 items outstanding over 3 months old 12 items have since been Cleared Viz
Of the remaining 15 items 6 relate to Iron Works Accts & to Police Departments.
The remaining 5 items relate to various other departments Action for the Clearance of these items of all other departments than Iron Works is being taken with regard to Iron Works the number of items and Amounts will reduce on receipt of the Credits for the remaining Rs 1 lakh.

(x) Over 3 months old 27 items
" 6 " " 18
12 " " 4

Monthly Report, etc.—*contd.*

No.	Particulars	State of Work	Remarks
7	Statement of unaccounted Way Bills by the Foreign Railways	For what month	Date of despatch 16 6 36	
8	Do Invoices do do	March 1936	15 and 25 6 36	M+SM, SO, NW, SD, GIP + BBCoD
9	Last Division Sheet due—		
	Coaching		30 6 36
	Goods	for 10 4 36 20 4 36 30 4 36	despatched on 1 5 36 11 5 36 22.5.36
	II. Returns Received.		
1	Particulars of Stations from which information for the approximate return not had.	All have been received	
2	Returns of Stations and Division Sheets from Foreign Railways without which Audited Return completed and sent.		
	III. Registers.		
1	Reconciliation of the following:—		
	(*a*) T.A. 6 and 6A Registers (*b*) Audit Office Balance Sheet } compared with Traffic Book	Completed for April 36 Goods — Verified and reconciliation effected to the end of March 36.	
	(*c*) Traffic Book with General Books	March 36.	
	(*d*) Traffic Book with Statistical Books....	April 36.	

2	Stations inspected by G.O's. for the month		
3	Stations due but not inspected by G.O's. for the month		
	IV. Review of Reports.		
1	Stations not inspected by I.T.A. during the quarter as per programme	All stations have been inspected	
2	Verification and review of reports pending	Exp. 10 reports, received in the last week of the month Fgoods Four (Hassan, Channapatna, Mysore & Chitaldrug)	and they will also be verified & filed
3	Offices due but not inspected by G.O's. for the month		
4	Offices inspected by G.O's. for the month		
	V. Periodical Returns due during the Month but not received.		
	Ticket Printing.		
1	Indents of Stations due but not received	Bijapur, Tarikere, Masaschalli, Bidadi, Kotegangur	Reports of stations with a copy of DTS IHE Vide Message ref 177 dtd 4.7.38.
2	Indents received but not yet complied with during the month	All indents except Bangalore city Tr. of Kanara Chapter, Hanekere, Kadur, and Freeda Rocks have been Complied with on 4 7 38 and the other on them 15 7 38	
3	Stations if any which have been issuing Blank Card Tickets instead of Printed Card Tickets and the cause for non-supply of tickets. Nil		
	Forms.		
1	Indents due but not received	Nil	
2	Indents received but not yet complied	Nil	
3	Irregular indents	Nil	
	General Audit.		
	Establishment Audit (including Construction).		
1	Bills not received during the month as per programme	All regular Bills received as per prescribed rate and passed.	

No.	Particulars	State of Work	Remarks
2	Bills received but not audited and paid during the month	Nil	
3	Reconciliation of the Establishment Audit Register with Allocation Registers.	To end of April 26	
4	Completion of Service Registers and the Records of Service	Posted up to date	
5	Returns due from the Establishment Section during the month but not sent—		

Government	Agent	Comptroller	Other Departments, Government and Administration

6	Disallowance lists issued, replies received and final disposals ...	Audit 9	O/S Depts 40	Damages 41	Read back 47	Disposing 43	Audit 103	Balance Depts 84

EXPENDITURE AUDIT.

Capital Construction.

Accounts of Divisions not received for audit	Received to end of May 26

2	Issue of Audit advice	[illegible] April 36	
3	Receipt of vouchers from treasuries for audit	[illegible]	
4	Completion of objection books	[illegible] 7 April 36	
5	Sub-Registers, month for which completed	[illegible] April 36	
	CAPITAL (*Open Line*).		
1	Number of Bills received up to 25th pending audit against that received with reasons.	Cap 1.	It is under Correspondence with Su Ex Engineer, Mysore
2	Completion of Works Register and agreement of totals therein with the Capital Ledger.	Agrees to end of April 36	
3	Estimates received for scrutiny for which certificate not furnished with reasons.	- Nil	
4	Book of objections, final disposals	Issues to end of April 36.	
5	Completion Reports (if any) on hand with reasons for delay in disposal.	—none—	
6	Statement of Expenditure on Capital Works supplied to departments	Issued to end of Apr. 36.	
	WORKSHOP ACCOUNTS.		
1	Account for the month of April 36.	Received on 5.6.36	
2	Journal entries for April 36 given to books	On 11.6.36	
	(*a*) Items adjusted in the accounts of the Workshop without accepted vouchers but kept in suspense by audit.	Nil.	

No.	Particulars	State of Work	Remarks
	(*b*) Items of payments adjusted in excess of those adjusted in the books of the Audit Office.	--nil	
	(*c*) Items of payments adjusted short of those adjusted in the books of the Audit Office.	-nil	

(*d*) Amount outstanding in the Miscellaneous advance account on account of private jobs and progress of adjustments — Amount

Debits during the month		Adjusted during the month		Items unadjusted at the end of the month under report	
No.	Amount	No.	Amount	No.	Amount
51	1413-5-10	16	247 10 0	40	1165 11-10

Items unadjusted at the end of Mar 36 Rs 459-11-5

Items debited during April 959 10 5

3	Registers of Rolling Stock and agreement with departmental registers....	Verified to end of April 36 but the statement of	outs to Apr 36 recd from Loco & Carr Supdt
4	Reconciliation of the Workshop suspense balance with that in the Capital Ledger.	Do do ... April 36	
5	Book of objection and disposals	Issued to end of ..... April 36	
	REVENUE (*Open Line*).		
1	Bills pending audit—		

(1) Number outstanding at the end of previous month and (2) Number received during the month	Number pending	Cause for delay
(1) 16		They are under Correspondence with the Depts. officers
(2) 220		

2	Completion of Allocation Registers and agreement with the demands payable account.	Completed to end of A to end of Mar 26 B+C to end of Apr 26 E, F+G to end of Apr 26
3	Reconciliation of the Allocation Registers with the departmental books.	Do do A to end of U B+C to end of Feb 26 E " Mar 26 F+G. Apr. 26
4	Book of objections and disposals	Issued to end of
	Stores Audit.	
1	Completion—	
	(i) Priced Ledgers	Passed to end of Dec 6.26
	(ii) Register of Stores Purchases	Posted up to Accounts Apr 26 a/cs Postings for May 26 on hand.
	(iii) Do Sales	
	(iv) Do Mis. Advances (English Indents)	
	(v) Do Deposits	
2	Returns not received from depots for completion of ledgers during the month.	None
3	Agreement of—	
	(i) Depot Ledgers with Priced Ledgers (quantities only)	Agreed to end of May 26
	(ii) Priced Ledgers with balance in Capital Ledger	Agreed to for the month of Apr 26
4	Reconciliation of the balance in the following Suspense Registers with the Capital Ledger balances—	
	(i) Stores purchases	Agreed for the month of Apr 26
	(ii) Stores sales	
	(iii) Miscellaneous advances	
	(iv) Deposits	

The reconciliation of ledgers of P N Katoch of Tarsam Dist has been taken up and Continued The X En Hqrs has not sent his clerk for reconciliation work and he is reminded in this matter.

Old differences in the closing balance best general books and detailed registers of Stores Rec. under Stores purchases and Sales are under verification and a report will be submitted to the Comptroller in due Course.

No.	Particulars	State of Work	Remarks
5	Completion of the following Registers— (i) Registers of English Indents compared with grant		
	(ii) Register of Stores in transit	Posted ~~to end of~~ ~~Aug~~ Closed Apr 36 a/c Indents for May 36 on hand	
	(iii) Register of Stock adjustment		
6	Bills received but pending audit	4 under Correspondence with CS & Mys Rly.	
7	Book of objections and final disposal therein—		

No. of items		No. of items cleared	Balance	
At the end of last month	During the month		No.	Amount
	2	2	1	

The bill for Rs 41- now under correspondence with CS & Dt n being drawn for payment to day

8	Monthly account summaries unaccepted at the end of the month ...	One from T M. Mys not received Reminded in T.O. Letter S F 5/1737/36/6/36
	Old Open Line (Railways worked by the M. & S. M. Ry.)	
	Register of works for the Old Open Line	Posted upto reconciled to end of April 36 with Lodger figures.

2	Adjustment of Capital transactions	April '36 final figures have been adjusted
3	Adjustment of Revenue transactions—	
	(1) Provisional	Provisional figures for Sept '36 has been adjusted
	(2) Actual	Actuals up to March '36 have been adjusted.
4	Reconciliation of these adjustments with those transferred in exchange accounts by the Comptroller.	Agrees to end of February '36
5	Agreement of the figures accounted for with those in the Capital and Revenue Accounts received from M. & S. M. Ry. Co.	Capt. and Rev. Accounts received up for the year 1935 and these have been verified
6	Half-Yearly Report to Government of excesses over sanction to estimates and budget grant.	
7	Registers of authorisations to the Bank for advances required by the Company and adjustments thereof.	

BOOKS AND BUDGET.

Revenue.

1	Completion of Revenue Journal and Ledger	Posted to end of April 1936
2	Account Current for Revenue transactions	Do
3	Completion of Suspense Registers and agreement with balances in the Revenue Ledger—	
	(1) Demands payable	Do and agrees to end of April March '36

No.	Particulars	State of Work	Remarks
	(2) Miscellaneous Advances	Posted and agrees to end of April 36	
	(3) Deposits	— do	
4	Completion of registers for remittance transaction and agreement with the ledger balances—		* The Treasury Schedules for Feb 1936 have not yet been received from State Huzur Treasury. Hence the postings from Feb 36 and onwards could not be Completed. A D.O has also been issued to Comptr in the matter
	(*a*) Exchange Accounts— (1) Uncashed cheques	Posted and agrees to end of January 36	
	(2) Balances under "IV Items adjustable by Railways"	— do — : March 1936	
	(*b*) Inter-departmental transfers—		** Civil Exchange account for 4/36 not yet received from the Comptr. and the same is awaited
	Transfers between Capital and Revenue		
	Capital.		
1	Completion of Capital Journal and Ledger	Posted to end of Apr 36	
2	Certificates furnished as to the reconciliation of figures in the following:—		
	(1) Open Line Capital Works Registers	Certified to end of March 36.	
	(2) Do Rolling Stock Registers	— do — : April 36	
	(3) Do Stores Suspense Balances	— do —	

	(4) Do other Suspense Balances referring to—	
	(*a*) Capital Works	Compared to end of April 36
	(*b*) Workshops	
	General.	
1	Completion and submission of the Account Current to Comptroller ...	Month...April 36...Date of submission...2.6.36..
2	Receipt of Exchange Accounts from Comptroller	For Mar 36. received on 11.6.36 & those for Apr. 36 still awaited.
	PROVIDENT FUND ACCOUNTS.	
1	Posting of the Fund Registers for the month of ...April 36... —	Completed
	(1) Compulsory deposits	
	(2) Security deposits	Posted to the end of...Completed...
2	Posting monthly balances	
3	Posting of Check Register	
4	Agreement of figures in the Revenue Check Register with the Revenue Ledger. by end of April 1936.	do—
	Half-Yearly.	
5	Calculation of bonus to be credited to subscribers March 36	do—
	Annual.	
6	Issue of annual accounts to subscribers end of March 36	do—

There will be dispatches before end of the Current month

No.	Particulars	State of Work	Remarks
7	*General.* Filing of Declarations--		

Declaration due at the end of last month	New subscribers during the month	Total due	Declarations received and filed
88	—	88	17 Balance 71

Heads of offices are being reminded to expedite the declarations still due

No.	Particulars	State of Work	Remarks
8	Settlement Cases--		

Number to be settled at the end of the previous month	Number received during the month	Total	Number settled during the month	Balance
1	1	2	-	2

No.	Particulars	State of Work	Remarks
9	Withdrawal Applications and their Disposal—		

Number on hand at the end of the previous month	Number received during the month	Total	Number of applications sanctioned	Balance
4	27	31	22	9

Now pending in Audit Office Certificates sent to Agent for sanction.

	VOUCHERS.	
1	Post-audit of vouchers	5 weeks to end of April '36
2	Filing of vouchers, C.O. 7's	1 week end June 36
	CASH AND PAY SECTION.	
1	Date on which Cash Book for last day of the month under report closed.	Cash Books for May 1936 closed on 5.6.36
2	Check of the Pay Masters' Cash Book with—	
	(*a*) Office Cash Book	Checked to end of May 36 30.6.36
	(*b*) Pay Clerks' Cash Books	
3	Preparation of C.O. 9 Register	Prepared on 2.6.36

Letter and Unofficial files	Number less than one month old	Number more than one month old	Date of receipt, earliest reference	Remarks
1. Undisposed references in the several sections—				
Traffic Audit.				
Ticket Printing	—	—	—	
Coaching	—	1	26.8.36.	Was under Correspondence with T M. awaiting disposal of on 3 7 36
Goods	—	—	—	
Statistics	—	—		
Traffic Book	3	1	22. 5 36	
General Audit.				
Establishment	12		27 5 36	
Expenditure	2 o Files 1		6 6 36.	
Stores Audit.	2	3	16 4 36.	These letters are being attended to and will be disposed of before the end of this week.
Books and Budget	1			
Cash and Pay	1			
Records	—			
Old Open Line	—			
2. Number of letters issued for which replies due—				
Traffic Audit.				
Ticket Printing	—	—	—	
Coaching	—	—	—	
Goods				
Statistics	—	—	—	
Traffic Book	—	6	11. 5. 36.	Reminders are regularly issued

Amount of Traffic Outstandings and of Expenditure under Objection.

	End of last month		End of previous month		End of second previous month		Explanation for increase
	No.	Amount	No.	Amount	No.	Amount	
		31st [illegible] 1936		1 March 1936		1 February 1936	
A		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Traffic Outstandings—							
Stations		78026- 6- 9		57,618- 4- 9		52,340 - 10 - 0	&c
Audit Office				99059 - 0 - 10		499610 - 15 - 10	&c
Deposits Private Companies		2, 23, 934- 4- 0		1, 73, 996- 14- 0.		2, 85, 537 - 10 - 3	&c.
Total							
(a) Stations.		May 36		Apr. 36.		Mar. 36.	
Amount outstanding over 6 months		164 - 13 - 9		2510 - 7 - 6		451 - 13 - 6	
Do do at the end of 1935 —36		40 - 6 - 6		113 - 0 - 3		1127 - 9 - 6.	
Do do at the end of 1934 —35		586 - 5 - 0.		603 - 11 - 6		603 - 11 - 6.	
1933 - 34							
(b) Audit Office Balance Sheet.							
Amount outstanding over 6 months							
Do do at the end of 1935 —36 ...	8	51972 - 15 - 5 (R)	12	75, 677 - 11 - 4	12	52, 507 - 1 - 4	(R) The decrease in the outstandings both in the no. of items shown in the accounts as compared with those of the previous months is due to credit of Rs 21-lakhs raised in April 36 after by Swadeshi Mills.
Do do at the end of 1934 —35	10.	55473 - 15 - 9.	16	1, 10, 194 - 10 - 6	24	1, 11, 583 - 8 - 9.	

General Audit.

1. Establishment ....
2. Expenditure .... Reply due to 7th April
3. Old Open Line .... —
4. Books and Budget .... -
5. Cash and Pay ....
6. Records ....
7. Stores ....

3. Number of drafts approved on the penultimate working day for which fair copies were not ready by the end of the month.
4. Number of fair copies signed on the last day which were not despatched on that day.
5. Number of letters despatched by the penultimate day not indexed and returned to section by the last day.
6. Tickets due for destruction during the month under standing orders and the action taken. —
7. Whether the following items of work are up to date:—

(1) Office Imprest Account ... . Yes
(2) Stationery Register .... Current
(3) Furniture Register .... —do—
(4) Forms Ledger .... —do—
(5) Library Register .... —do—
(6) Filing and binding of vouchers, etc. .... The vouchers for March '36 are pasted in the Guard file.
(7) Posting correction slip to Codes, Manuals, Service Regulation, etc.

t
2
1
1
—
2
1

2, 4 36

OOL 1278 M-26-3-36 19 2 36

20 4 36

—

OW Numbers ref from Comptr. Agent Yes Guard. DTS Rec. Sig. T.M. outward Reg

Reminders are being issued

Reminder has been sent to expedite reply

To Comptr. re. joint Stores Balance Sent back with OOL no. 29 Dt. 16.7.36

15

Tickets for February and March 36 destroyed during May 36

(X) 1. Receipt from the Rly Secy. Bangalore re loan to Work shop employees on daily wages The question has been referred to Test Audit Officer Rly to intimate the practice in Rly

2. Reminder has been sent to expedite reply

3. They will be disposed of during this week

	End of		During		Total	
	No.	Amount	No.	Amount	No.	Amount
Capital—						
(a) Want of estimate	1	6170 - 0 - 0	-	- - -	1	84 711 - 0 - 0
(b) Excess over estimate	3	6224 - 0 - 0	1	141 - 0 - 0	2	6223 - 0 - 0
(c) Want of appropriation	-	155862 - 0 - 0	-	155862 - 0 - 0	-	- - -
(d) Excess over appropriation		- - -		- - -	-	
(e) Miscellaneous irregularities		- - -		- - -	15	- - -
Revenue—						
(a) Want of estimate	5	1953 - 0 - 0	4	15952 - 0 - 0	1	3583 - 0 - 0
(b) Excess over estimate	-	- - -	-	- - -	-	- - -
(c) Want of appropriation	19	22811 - 0 - 0	6	7445 - 0 - 0	13	15,366 - 0 - 0
(d) Excess over appropriation	-	- - -	-	- - -	-	- - -
(e) Miscellaneous irregularities	7	- - -	-	- - -	7	- - -

These irregularities have been brought to the notice of the departments Concerned through C. D. 8118.

17

Initials of Superintendents in charge of Sections—

T.A.				E. A.	X. A.	B. B.	C. & P.	Stores	O.O.L.	Forms and Records
T.P.	Chg.	Goods	T.B.							
17/7	17/7	17/7	17/7	17/7	17/7	17/7		17/7		

Auditor, Mysore Railways .....

17/7

17/7/36

17 7 36

ANNEXURE I.

No.	Particulars of the Return	Due to	Due date	Date of despatch
	TRAFFIC AUDIT.			
	Monthly.			
1	Statement of Percentage of Earnings due to M. & S. M. Railways Traffic hauled by Mysore Railways trains between Yeswantapur and Yelahanka.	M. & S. M. Ry.	15th of the 2nd month	20. 6. 36 Goods 19.6.36 for Apr. 36.
2	Statement of principal commodities For Apr....36	Agent	25th of the 2nd month following.	25 6 36
3	Cotton Traffic Statement .... — do —	Do	Do	— do —
	Quarterly.			
4	Rail Borne Statement For March 36.	Director of Statistics	6 weeks after the close of the month.	29 5 36 — do —
5	Mineral Traffic Statement — do —	Director of Geological Department.	Do	25. 6. 36.
6	Wagon Mileage Statement For Apr 36....	Traffic Manager	Do	19. 6. 36
7	Coaching Audit Advices for the month of ....Apr 36	Stations	Do	16. 6. 36
8	Goods Audit Advices for the month of ....Apr....36....	Do	Do	25. 6. 36
9	Abstract of Home Line Passes for the month of ...May 36....	Agent	25th of the month following.	— do —
10	Statement of Foreign Line P.T.O.'s for the month of May 36..	Chief Auditors of all Foreign Railways.	10th of the month following.	19. 6. 36
11	Account Current of Through Traffic for the month of Apl 36.	All Foreign Railways	15th day of the 2nd following month.	25. 6 36.
12	Summary of Coaching Stock interchanged for the month of ..... May 36.....	C. A. A., M. & S. M. Railway	30 days after the close of the month.	

	General Audit.			
	Daily.			
13	Daily Summaries	All Departments	Daily	sent to end 28.6.36.
	Weekly.			
14	Statement of Cheques drawn on the Bank of Bombay	Comptroller	Every Saturday	27.6.36
	Monthly.			
15	Monthly Summary	All Departments	5th of every month	Summary for May 36 sent on 10/6/36.
16	Statement of Grant outlay and Balance of Foreign purchase	Comptroller	1st of every month	statement to end of Apr 36 sent on 2/7/36
17	Statement of Stores transactions....	Agent and C.S.K.	18th of every month	... to ... May 36 sent on 27/6/36
18	Statement of Workshop made articles	Loco. and Carr. Superintendent	5th of every month	
19	Intimation of actual consumption of coal	Do do	18th of every month	
20	Yearly Statement of Stores transactions	Government through the Agent	30th September of the succeeding year.	all for 35-36 not due. (The delay will be avoided in future) 3/7/36
21	(*a*) Revenue Statistics (Lines worked by Government)	Financial Secretary, Comptroller, General Secretary, Railway Secretary, Secretary for Representative Assembly and Legislative Council.	10th of the 2nd month	25.6.36.
	(*b*) Do (M. & S. M. Railway)		Soon after the information is received from the Company.	9.6.36.
22	(*a*) Monthly List of Transfers (Debited)	Construction Division	1st week of the month following.	5.6.36
	(*b*) Do (Credited)	....	Do	
23	Consolidated receipt for treasury remittances....	Treasury Officers	Do	8.6.36
24	Statement of Capital Expenditure	Agent	Last week of the 2nd succeeding month.	2.7.36
25	Monthly Account Current with necessary schedules accompanying the same.	Comptroller	20th of the 2nd succeeding month.	20.6.36
26	Monthly Exchange Accounts	Do	22nd of the 2nd succeeding month.	22/24 6.36
27	Bills for amounts payable to or receivable from Mysore and Kolar District Boards.	Presidents of District Boards	Last week of the 2nd succeeding month.	26.6.36

ANNEXURE I--*concld.*

No.	Particulars of the Return	Due to	Due date	Date of despatch
28	Audit Notes on the Workshop Accounts	Loco. and Carr. Superintendent	20th of every month	10 7 36
29	O. I. Statement for Capital Works	Do do	25th of every month	7 7 36
30	Capital Outlay Statement (Workshop)	Agent	Do	10 7 36
31	Statement of Objectionable Items	Executive Engineer, Mysore and Hassan.	Monthly	10 7 36
32	Statement of Capital Outlay on Works	Agent	Do	-- do --
33	Statement of Monthly Revenue Expenditure	Do	25th of every month	-- do --
34	Statement of Revenue Objectionable Items	Departmental Officers	Do	-- do --
	Quarterly.			
35	Provincial O. I. Statement	Railway Secretary	Quarterly	18. 6. 36.
36	Statement showing the Railway finance and development....	Do	15th January, April, July and October of each year.	They are filled in Whenever the forms are received from the Agent.
37	Quarterly O.I. Statement	Agent	Once a quarter	
38	Annual accounts to subscribers (P.F.) since 1936	All Departments	30th June	The statement will be sent on 14/7/36
	Yearly.			
39	Review of Balances	Financial Secretary and Comptroller.	After the close of the annual accounts (before the end of December).	15 5 36 Printed
40	Annual account current between Civil and Railway Departments.	Comptroller	Do	11 11 35.

ANNEXURE II.

Name of Register	Period of scrutiny	Date of last scrutiny
Register of Coaching Traffic	Monthly For Apr 36	29 6 36
Register of Passengers, Excess Fares, Parcels and Luggage, etc.	Do	— Do —
Register of H. C. and Dogs	Do	
Register of Goods Traffic	Do For Apr 36	29 6 36
Do Sundries	Do — Do —	— Do —
Do Principal Commodities	Do — Do —	— Do —
Do Train-miles	Do — Do —	— Do —
Traffic Book	Do	17 6 36
Audit Office Balance Sheet	Do	6 7 36
Register of Bills recoverable	Do	6 7 36
Register of Unaccounted for Traffic — "To Pay" (Goods)	Do	22 6 36
Do do "Paid" do	Do	— Do —
Do do "To Pay" (Coaching)	Do	16 6 36
Do do "Paid" do	Do	— Do —

ANNEXURE III.

Particulars of the Return	Due from	Due date	Date of receipt
GENERAL AUDIT.			
Daily.			
Daily Report of Receipts and Issues	Dépot Store-keepers	Daily	D.R.R. received to end of 26/6/36. D.R.S. (a) ward 26/6/36. " (b) " 26/6/36.
Weekly.			
Approximate Return of Traffic for the Worked Lines	M. & S.M. Ry.	One week after the period to which the Return relates.	Received in time
Monthly.			
Monthly Statement of Approximate Receipts and Expenditure	M. & S.M. Ry.	25th of the 2nd month following.	26. 6. 36
Statement of Capital Expenditure incurred by the M. & S.M. Ry. on all Capital Works.	Chief Auditor and Accountant	10th of the 3rd month following.	—do—
Statement of discrepancies noticed in the Account Current by the Comptroller.	Comptroller	Before the end of the 2nd succeeding month.	Nil.
Monthly Audited Returns of the Traffic for the Worked Lines	Railway Secretary	15th of the 3rd month following.	16. 6. 36
List of Unpaid Wages	Pay Clerks	Before the end of the 2nd month following.	5 4 36 and 9.6.36
Returns of Receipts and Expenditure of Worked Lines	M. & S.M. Ry.	15th of the following month.	12. 6. 36.
Monthly Accounts (Capital) from Divisions	Divisional Officers	....	24 6. 36
Monthly Return of Coal and Fuel Received and Issued	Loco. Dapartment	15th of the following month.	Return for May 36 received on 16/6/36.

Monthly Account received form M. & S.M. Ry. Company Home Board Payments.	....	....	
Statement of non-receipt and short receipt of coal	Loco. and Carr Superintendent	15th of each month	Statement from 16/4/36 to 15/5/36 received on 11/6/36
Wagons diverted from one station to another	Do do	Do	- do - - for may 36 received on 17/6/36
Coal bills passed for payment	Do do	Do	Bill for coal supplied during may 36 passed for Payment on 19/6/36.
Permanent-way materials	Executive Engineers of Mysore and Hassan Districts.	10th of each month ...	R Em for Apr 36. recd. on 9/6/36.
Non-stock articles remaining unissued	Depot Store-keepers	1st of every month	Stk. transf of Apr 36 recd on 11/6/36.
Amount paid in London to Inspectors by London Agents	Comptroller	Every quarter	Q.E. 31.12.35 recd. on 13.5.36.
Balance Return of permanent-way materials	Executive Engineers	30th July	
Statement of receipts and payments of B.-C.L. Railway Company....	Chairman, B.-C.L. Railway	First week of the month succeeding.	9 6 36
Local purchase statement	Loco. and Carr. Superintendent	15th of every month....	28. 6. 36.
Statement of advances made to Workshop staff on Extra Muster Roll.	Do do	4th of every month	4. 6. 36.
			5. 6. 36.
Labour Pay Sheets	Do do	Do	15. 6. 36.
Capital outlay statement on Rolling Stock	Do do	15th of every month	15 EM. will be addressed to Expdte.
Balance Return of Tools and Plants	Executive Engineers	After the close of the year.	
Statement of bills passed on different treasuries	Executive Engineer (Cons.)	1st of every month	3. 6. 36.
List of passed bills paid by treasuries	Do do	10th of every month	24. 6. 36
Accounts of the Division	Do do	20th of every month	20. 6. 36
Half-yearly Return of Tools and Plant Half yearly ending Dec 35....	Do do	25th of January and July of each year.	17. 3. 36.
			11. 5. 36.
Half-yearly Return of materials at site account of works as on 15/4/36	Do do	Do do	3. 5. 36
Review of financial position for Q.E. March 36	Do do	20th of the month following the half-year.	
Tools and Plant Return (Surveys)	Survey Officers	Monthly	No Survey Work.
Do half-yearly	Do	10th of the month following the close of the half-year.	

ANNEXURE III—*concld.*

Particulars of the Return	Due to	Due date	Date of despatch
Monthly.			
Statements of Life Insurance Premia	Insurance Secretary	Last week of the 2nd following month.	26 6 36
Form B	Agent, Railway Secretary and Financial Secretary.	22nd of the 2nd following month.	27 6 36
Statements of Transactions of Provident Fund Institution	Agent	Last week of the 2nd following month.	12 6 36
Statement of Bonus withheld by orders of Agent	Do	Do	— —
Statement of Unpaid Wages....	Departments	Before the end of the 2nd succeeding month	5 6 36
Statement of Revenue and Expenditure	Agent	Last week of the 2nd succeeding month.	29 6 36.
Quarterly.			
Yearly Balance Return	Store Depots	10th July	to end of 30.6.35 received on 6/8/35.
Report of objectionable Expenditure and Irregularities in the Railway Department.	Comptroller	25th December, March, June and September.	— —
Statement of Prosecutions undertaken by Railway Audit Department.	Agent	10th April, July, October and January.	
Statement of Pension Applications pending disposal	Government	Do	1. 7. 36.
Statement of Pension Contribution (adjustment)	Comptroller	15th April, July, October and January.	Statement of quarter ending 30.6.36 sent on 13.5.36.
Half-yearly.			
Comparative Statement of Stores Balance	M. & S.M. Ry.	Before the 15th of the 5th month following.	6.2.36.
List of important objections outstanding	Comptroller	10th April and October	
Statement of Dismissals of and above the rank of menials	Government	10th January and July	20. 3. 36
Classified List of Establishment	Agent	Do	

Annual.

Establishment Rolls 35-36	Agent	15th February	20.2.34
Triennial Forecast	Do	Do	
Detail Capital Budget 36-37.	Do	~~Soon after Government allot funds for Railways.~~ 6.4.36.	4.4.36
Statement of Details for Budget	Do	Before the 10th March	24 -
Capital and Revenue Accounts for the Worked Lines ...	Secretary for Railways	20th June	21.8.35
Capital and Revenue Accounts (Railways worked by Mysore Government). Year ending 30th June 1935.....	Agent, Railway Secretary, etc.	31st October	Manuscript copy sent on 8.10.35 and Printed copy on 2.1.36.
Notes on the above do .... do	Do do	15th November	2.1.36 Printed Copy
Statement of Income-tax due by B.-C.L. Railway Co. on surplus profits.	Special Collector and Railway Secretary.	....	
Administration Report on Railways in Mysore for the official year (July to June). 34-35.	Agent	15th October	30.1.35
Administration Report on Railways worked by Government for the Railway year (April to March). 34-35.	Railway Board (through the Agent)	1st July	12.6.34.
Authorization Rolls	Agent	13th March	7.4.36
Portions relating to Railways in the General Budget Estimates of the State. 36-37.	Comptroller	~~17th March~~ Apr 36 as per budget calendar.	
Portions relating to Railways in the Finance and Revenue Accounts 34-35	Do	15th November	18.11.35
Appropriation Report—portions affecting Railways 34-35.	Do	Before the end of November after the close of the annual accounts.	22.11.35
Statistical Information required for the Dewan for Dasara Speech	Railway Secretary	About one month previous to the commencement of Dasara.	2.10.35
Confidential Reports on Gazetted Officers	Government	15th July	
Return of Appointments given to members of backward communities	Do	15th February	23.8.35
Income-tax Return	Income-tax Commissioner	15th July	Not due

ANNEXURE IIIA.

Particulars of the Return	Due from	Due date	Date of receipt
TRAFFIC AUDIT.			
Daily.			
Ticket Collectors' Reports	Stations	Daily	Received Completely on due dates.
Statement of non-issued and cut tickets	Do	Do	Received Correctly.
Statement of Blank Card Paper tickets checked	Ticket-checking Station	Do	—— do ——
Guard Reports	Guards	Do	
Junction Return of Goods Stock Interchanged	Junction Stations	Do	
Weekly.			
Approximate Return	Stations	Monday	Received Correctly.
Duplicate Abstracts of Goods forwarded from S.I. Railway	C. A. A., S. I. Railway	10th day after the close of the week or period.	Abstracts were being received from S.I.Ry.
Goods Division Sheets	Auditors of Foreign Railways	23rd day after the close of the week or period.	Goods division of all Rys received March 36. to 20.6.36.
Statement of unaccounted for Invoices	Do do	5th day of the 2nd following month.	
Extra Train Statement	Loco. Superintendent	Thursday	For period ending 10.6.36 Rec'd on 24.6.36
Train and Engine Mileage Statement	Do do	Do	" " " " 27.6.36
Transmit Memo C 1	Stations	On the 2nd day following the end of each week or period.	Received Correctly on due dates
Do . C 1	Do	On the 3rd day following the end of each week or period.	All except B.B.U.T. Rly, Has, & SWR have been Received.

Monthly.			
Junction Return of Coaching Stock interchanged	Junction Stations	Soon after the close of the month.	Received correctly
Duplicate Abstract of Parcels forwarded	Auditors of Foreign Railways	10th day after the close of the month.	
Coaching Division Sheets	Do do	5th day of 2nd month following.	* Received but 3rd & 4th
Statement of Unaccounted for Way Bills	Do do	Do do	
Statement of Home Line Passes for the month of May 24	Departmental Officers	5th of month following.	Received in time
Do do P.T.O.'s for the month of — do —	Do do	Do do	
Statement of Foreign Line P.T.O.'s for May 24	Departmental Officers	15th of month following	
Do do Passes for — do —	Agent	15th of the following month.	
Account Current of Through Traffic for	Auditors of Foreign Railways	15th of the 2nd month following.	Received in time
Summary of hire Accounts for	Chief Auditor and Accountant, M. & S.M. Ry.	Last day of the following month.	4 - 31
Transit Memo C II	Stations	3rd day of the following month.	Received correctly on the dates
Do C III	Do	8th day of the following month.	
Do G II	Do	2nd of the month following.	All have been received on the dates except PDVT, Hyd's Hire Sheet for which action was taken by the Porters to DTC
Do G III	Do	8th day of the month following.	

ANNEXURE IV.

Name of Register	Period of scrutiny	Date of last scrutiny
Revenue Abstracts, A, B, C, E, F and G	Monthly	6 7 36
Sales Account	Do	6.7.36
Purchase Account	Do	8 7 36
Pay Clerks' Cash Book	Do	30.6.36
Register of Objectionable Expenditure	Do	10 7 36
Do Bills (unaudited)	Do	24.6.36
Contractors' Ledger	Do	20.6.36
Scale Register	Do	30 6.36 (x 29 5.36)
Register of Capital Expenditure	Do	10 7 36
Do Miscellaneous Advances	Do	30 6 36 (x 6.7.36, S 6.7.36)
Do Deposits—Miscellaneous	Do	3 6.36 (x 4.7.36 S 6/7)
Cash Abstract Book	Do	30 6 36
Journal	Do	24 6.36
Ledger	Do	30 6 36
Progress Register (Exchange Accounts)	Do	29 6 36
Register of Monthly Account Current of Stores	Do	6 7 36
Provident Fund Check Registers	Do	16 6 36
Register of Imprests	Do	10 7 36
Do Workshop Labour	Do	8 7 36
Exchange Account Register	Do	29.6.36
Land Register	Do	29 5 36
Sub-Register	Do	
Register of Works	Quarterly	30.6.36
Do Provident Fund Closed Accounts	Yearly	
Do Unpaid Wages	Whenever a pay order is passed.	29.6.36
Service Register (Pensionable or Non-Pensionable).	Whenever a fresh entry is made.	24.6.36
Employment Register for Menials	Do ...	—
Salary and Travelling Allowance Audit Registers.	Do	30 6.36
Provident Fund Ledgers	Whenever a depositor is paid.	27.6.36.